

## Amendments to the Specification

**Please amend the specification as follows.**

**Please amend paragraph [0034] at page 7, as follows:**

**[0034]** Further, the etching unit 20 comprises a transfer mechanism, though not shown, for moving either one of the wafer holder 26 serving as the holding unit and the bath 24 ~~forth or back~~ back or forth toward the other.

**Please amend paragraph [0061] at pages 16-17, as follows:**

**[0061]** The wafer holder 241 for holding the subject to be etched, that is the wafer W in this embodiment, includes a holding face having a vacuum suction member 148 for holding the wafer W, a mechanism for moving the holding face horizontally between the stage 201 and the etching bath 221, an elevating mechanism, and a shaft for rotating the holding face and a driving source thereof. In the unit used in the embodiment illustrated in Fig. 6, the wafer holder 241 is allowed to travel horizontally by a drive motor ~~221~~ 291 for horizontal movement and a ball screw 263 between two points: a stage position for receiving/delivering the wafer W from/to an external component other than the etching unit 200, and an etching bath position for applying the etching process. Further, the vertical movement operation is controlled by an air cylinder 261, to position the holding face of the wafer W at either of two height levels, where one level is to be identical to that of the position for receiving/delivering the wafer W on the stage 201 and the other level is to be identical to that of the lifted position during travel between the etching bath 221 and the stage 201. In addition, a rotary mechanism can be provided around the air cylinder 261 placing it as a center of rotary motion to accomplish the horizontal travel.